THE MYSORE ENTERTAINMENTS TAX ACT, 1958

MYSORE ACT No. 30 OF 1958

Arrangement of Sections

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MYSORE ACT No. 30 OF 1958

(First published in the Mysore Gazette *on the First Day of January* 1959).

THE MYSORE ENTERTAINMENTS TAX ACT, 1958

(Amended by Act 14 of 1966 and 31 of 1969)

(Received the assent of the Governor on the Nineteenth Day of December 1958).

AN ACT TO CONSOLIDATE AND AMEND THE LAWS RELATING TO THE LEVY OF TAX ON ENTERTAINMENTS IN THE STATE OF MYSORE.

WHEREAS it is expedient to consolidate and amend the laws relating to the levy of tax on entertainments in the State of Mysore;

BE it enacted by the Mysore State Legislature in the Ninth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Mysore Entertainments Tax Act, 1958.

(2) It extends to the whole of the State of Mysore.

(3) Section 19 shall come into force at once in the whole of the State of Mysore and the rest of this Act shall come into force at once in the areas of the State in which any of the enactments repealed by section 19, was in force. All the provisions of this Act (except section 19) shall come into force in such other area or areas of the State from such date or dates as the State Government may by notification specify.

2. *Definitions.*—In this Act, unless the context otherwise requires—

(*a*) "admission" includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment;

(*b*) "admission to an entertainment" includes admission to any place in which an entertainment is held;

(*c*) "agriculture" includes horticulture and the breeding of animals of every description;

Act 14 of 1966 has come into force on 16th May, 1966 (*vide* S.O. No. 4356 dated 27th April 1966).

(*d*) "complimentary ticket" means a ticket or pass for admission to an entertainment free of any payment or at a reduced rate of payment for such admission;

[1][(*e*) "entertainment" means a horse race or cinematograph show to which persons are admitted for payment]

(*f*) "institution" includes a company, society, club or other association of persons by whatever name called;

[1][(*g*) "local authority" means a municipal corporation, a city municipal council, a town municipal council, a cantonment board, a town board, a sanitary board, a notified area committee, a town panchayat or a village panchayat, as the case may be;

(*h*) "notification" means a notification published in the official Gazette;

(*i*) "payment for admission" includes—

(i) any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof' for admission to which a payment involving a tax or a higher tax is required;

(ii) any payment for seats or other accommodation in a place of entertainment;

(*j*) "prescribed" means prescribed by rules made under the Act;

(*k*) "proprietor" in relation to any entertainment includes any person responsible for the management thereof.

[1][3. *Tax on payment for admission to entertainments.*—(1) There shall be levied and paid to the State Government on each payment for admission to an entertainment, entertainments tax at the following rates, namely:—

Where the payment (excluding the the amount of tax)	*Rate of tax*
(a) does not exceed fifty paise;	Twenty per cent of such payment.
(b) exceeds fifty paise but does not exceed one rupee and fifty-paise;	Twenty-five per cent of such payment.
(c) exceeds one rupee and fifty paise but does not exceeds three rupees;	Thirty per cent of such payment.
(d) exceeds three rupees.	Thirty-five per cent of such payment.

1. Substituted by Act 14 of 1966.

(2) Notwithstanding anything contained in sub-section (1) there shall be levied and paid to the State Government (except as otherwise expressly provided in this Act) on every complimentary ticket issued by the proprietor of an entertainment, the entertainments tax at the appropriate rate specified in sub-section (1) in respect of such entertainment, as if full payment had been made for admission to the entertainment according to the class of seat or accommodation which the holder of such ticket is entitled to occupy or use; and for the purpose of this Act, the holder of such ticket shall be deemed to have been admitted on payment.

(3) In the determination of the amount of tax payable on each payment for admission under subsection (1) or on each complimentary ticket, under sub-section (2), fractions of a paisa less than half a paisa shall be disregarded and fractions of a paisa equal to or exceeding half a paisa shall be regarded as one paise.]

[1][3-A. *Levy of surcharge.*—In addition to the entertainments tax payable under section 3, a surcharge of fifty per cent on the rate of such entertainments tax shall be levied, and the entire proceeds of the surcharge so levied shall be credited to the Consolidated Fund of the State.]

[2][4. *Additional tax on cinematograph shows.*—In the case of cinematograph shows, in addition to the tax and the surcharge leviable under sections 3 and 3-A, there shall be levied and paid to the State Government entertainments tax calculated at the following rates, namely:—

Show	*Rate of tax per show*
(i) held in the City of Bangalore:—	
(a) in Class I Theatres	Ten rupees
(b) in Theatres other than Class I Theatres	Five rupees
(ii) held in cities or towns with a population of fifty thousand and above.	Five rupees
(iii) held in places with a population of twenty thousand and above but less than fifty thousand.	Three rupees
(iv) held in other places	Two rupees

Explanation.—For purposes of this section,—

(*a*) "population" means the population as ascertained at the last preceding census of which the relevant figures are published;

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1. Inserted by Act 14 of 1966.
2. Substituted by Act 14 of 1966.

(*b*) "Class I Theatre" means a theatre in which the rate of payment (including the amount of tax and surcharge) for admission of an adult to the highest class of seat or accommodation is not less than two rupees and fifty paise].

[1][5. *Admission to entertainments.*—Save as otherwise provided in this Act, no person other than a person who has to perform any duty in connection with an entertainment or any duty imposed upon him by or under this Act or any other law shall be admitted to an entertainment unless the proprietor has with the previous approval of the State Government, made arrangements for furnishing returns of the payments for admission to the entertainments, given such security for the payment of the entertainments tax, and in such manner, as may be specified by the State Government:

Provided that with the previous approval of the State Government, persons may be admitted for payment to an entertainment or a series of entertainments through a barrier or by means of a mechanical contrivance which automatically registers the number of persons admitted][1].

6. *Manner of Payment of Tax.*—[1][(1) The entertainments tax shall be levied in respect of each person admitted on payment or on a complimentary ticket and shall be calculated and paid on the number of admissions.

Explanation.—At any time during an entertainment any person or persons found inside the auditorium or place of entertainment without a valid ticket or complimentary ticket shall be deemed to have been admitted by the proprietor for payment.

(2) The entertainments tax shall be due and be recoverable from the proprietor.]

(3) Where the payment for admission to an entertainment is made wholly or partly by means of a lumpsum paid as a subscription or contribution to any institution, for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, the entertainments tax shall be paid on the amount of the lumpsum, but where the State Government is of opinion that the payment of a lumpsum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment or covers admission to an entertainment during any period during

1. Substituted by Act 14 of 1966.

which tax has not been in operation, the tax shall be levied on such an amount as appears to the State Government to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

[1][6-A. *Returns.*—(1) Every proprietor of an entertainment shall submit such returns relating to complimentary tickets and to payments for admissions, to such authority in such manner and within such periods, as may be prescribed.

(2) If the prescribed authority is satisfied that any return submitted under sub-section (1) is correct and complete, it shall assess the proprietor on the basis thereof.

(3) If no return is submitted by the proprietor of the entertainment under sub-section (1) before the date prescribed or if the return submitted by him appears to the prescribed authority to be incorrect or incomplete, the prescribed authority shall, after making such enquiry as it considers necessary, determine the tax due under sections 3, 3A and 4, and assess the proprietor to the best of its judgment:

Provided that before taking action under this sub-section, the proprietor shall be given a reasonable opportunity of proving the correctness and completeness of any return submitted by him or that no return was due from him].

[1][6-B. *Payment for admission, etc., escaping assessment.*—(1) Where, for any reason,—

(i) any complimentary ticket or any payment for admission to any entertainment has escaped assessment to tax under section 3 or section 3-A; or

(ii) any cinematograph show has escaped assesment to tax under section 4; or

(iii) such ticket, payment or show has been assessed at a rate lower than the rate at which it is assessable under section 3 or section 3-A or section 4,

the authority prescribed under sub-section (1) of section 6A may, subject to the provisions of sub-section (2) and at any time within such period as may be prescribed, assess or reassess the tax due on such ticket, payment or show under section 3 or section 3A or section 4, as the case may be, after service of notice on the proprietor and after making such enquiry as it may consider necessary.

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1. Sections 6-A and 6-B inserted by Act 14 of 1966.

(2) In making an assessment or re-assessment under sub-section (1), the authority prescribed under sub section (1) of section 6-A may, if it is satisfied that due to wilful mis-statement or suppression of facts by the proprietor, the tax has not been levied or has been levied at a rate lower than the rate at which it is leviable, direct the proprietor to pay, in addition to the tax assessed or re-assessed under sub-section (1), a penalty not exceeding one and a half times the tax so assessed or re-assessed :

Provided that no penalty under this sub-section shall be imposed unless the proprietor affected has had a reasonable opportunity of showing cause against such imposition.

(3) The powers under sub-section (1) may be exercised by the authority prescribed under sub-section (1) of section 6-A even though the original order of assessment, if any, passed in the matter has been the subject matter of an appeal or revision.

(4) In computing the period of limitation for assessment or re-assessment under this section, the time during which the proceedings for assessment or re assessment remained stayed under the orders of a civil court or other competent authority shall be excluded.]

7. *Exemptions.*—(1) The entertainments tax shall not be levied on payments for admission to any entertainment where the State Government is satisfied—

(*a*) that the entire gross proceeds of the entertainment are devoted to philanthropic, religious or charitable purposes without any charge on such proceeds for any expenses of the entertainment ; or

(*b*) that the entertainment is of wholly educational character ; or

[1][(*c*) that the entertainment is a cinematograph show conducted by a film club or a film society recognised by the Commissioner of Commercial Taxes and the show is conducted without deriving any profit ; or]

(*d*) that the entertainment is provided for purposes which are partly educational, cultural or scientific by an institution not conducted or established for profit ;

and by order declares that the entertainments tax shall not be levied.

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1. Substituted by Act 14 of 1966.

(*e*) [1] * * *]

(2) [1](* * *)

8. *Refunds in certain cases.*—Where the State Government is satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceeds, not more than twenty-five per cent of the gross proceeds have been deducted on account of the expenses of the entertainment, it shall, by order, direct repayment to the proprietor the amount of the entertainments tax paid in respect of the entertainment.

[2][9. *Manner of recovery of tax.*—Any amount due on account of the tax under section 3 or section 3A or section 4, may without prejudice to any other mode of collection, be recovered—

(*a*) as if it were an arrear of land revenue, or

(*b*) on application to any judicial magistrate, by such magistrate as if it were a fine imposed by him.)

[3][9-A. *Recovery of penalty.*—Any penalty payable under this Act shall be deemed to be entertainments tax under this Act for the purposes of collection and recovery and shall be without prejudice to the institution of any proceeding for any offence under this Act, or for the recovery of the entire amount remaining unpaid under this Act.

10. *Inspection.*—(1) (a) Any officer authorised by the State Government in this behalf may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at any reasonable time, for the purpose of satisfying himself whether the provisions of this Act or any rules made thereunder are being complied with.

(*b*) Every officer so authorised shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

(2) The proprietor of every entertainment or the owner or person in charge of any place ordinarily used as a place of entertainment shall give every reasonable assistance to the inspecting officer in the performance of his duties under sub-section (1).

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1. Omitted by Act 14 of 1966.
2. Substituted by Act 14 of 1966.
3. Inserted by Act 14 of 1966.

(3) If any person prevents or obstructs the entry of the inspecting officer, he shall, in addition to any other punishment to which he is liable under any law for time being in force, on conviction, be punishable with fine which may extend to five hundred rupees.

11. *Admission of certain officers without payment.*—The officer referred to in section 10 or any other officer who has to enter any place of entertainment in pursuance of a duty imposed upon him by or under this Act or any other law shall not be required to pay for his admission to the entertainment.

[1][12. *Penalties.*—(1) (*a*) The proprietor of any entertainment or any person employed by him in any place of entertainment who admits any person to any place of entertainment in contravention of the provisions of section 5, or

(*b*) the proprietor of any entertainment who—

(i) fraudulently evades the payment of any tax due under this Act, or

(ii) contravents any of the provisions of this Act,

shall, on conviction, be liable in respect of each such offence to a fine which may extend to one thousand rupees:

Provided that in the absence of special and adequate reasons to the contrary to be mentioned in the judgment of the court, such fine shall not be less than five hundred rupees in the case of an offence falling under clause (*a*) or sub-clause (i) of clause (*b*).

(2) It shall be presumed until the contrary is proved that any person who is found without a ticket in any place of entertainment has been admitted by the proprietor of the entertainment or by the person employed by such proprietor in such place in contravention of the provisions of section 5].

[2][12A. *Summary disposal of certain cases.*—(1) A court taking cognizance of an offence under sub-clause (ii) of clause (*b*) of sub-section (1) of Section 12 shall state upon the summons to be served on the accused person that he may by a specified date prior to the hearing of the charge, plead guilty to the charge by registered letter and remit to the court such sum not exceeding two hundred rupees as the court may specify.

(2) Where an accused person pleads guilty and remits the sum specified under sub-section (1), the court may proceed to hear and dispose of the case in the absence of the accused, whether or not the prosecutor is also absent in like manner as if both parties had appeared and the accused had pleaded guilty.

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1. Substituted by Act 14 of 1966.
2. Inserted by Act 31 of 1969.

13. *Composition of offences.*—The prescribed authority may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act, by way of composition of such offence—

(*a*) where the offence consists of the failure to pay, or the evasion of any tax payable under this Act in addition to the tax so payable, a sum of money not exceeding [1][one thousand rupees] or double the amount of the tax payable, whichever is greater, and

(*b*) in other cases, a sum of money not exceeding [1][one thousand rupees.]

14. *Bar of certain proceedings.*—(1) No suit, prosecution or other proceeding shall lie against any officer or servant of the State Government for any act done or purporting to be done under this Act, without the previous sanction of the State Government.

(2) No officer or servant of the State Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

15. *Limitation for certain suits and prosecutions.*—No suit shall be instituted against the State Government and no suit, prosecution or other proceeding shall be instituted against any officer or servant of the State Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceedings instituted within six months from the date of the act complained of.

16. *Delegation of certain powers of the State Government.*—(1) The State Government may, by notification delegate all or any of its powers under this Act except those conferred upon it by sub-section (3) of section 1, section 18 and this section to any person or authority subordinate to the State Government, and may in like manner withdraw any powers so delegated.

(2) The exercise of any powers delegated under sub-section (1) shall be subject to such restrictions, limitations and conditions, if any as may be laid down by the State Government and shall also be subject to control and revision by it.

17. *Payment of compensation to local authorities.*—(1) Ten per cent of the proceeds of the entertainments tax under section 3 collected every year in respect of entertainments held within the jurisdiction of any local authority shall be credited to the State Government, and the balance of ninety per cent shall be paid to the local authority :

Provided that the State Government may direct that such balance shall be distributed between the local authority aforesaid and any other local authority or authorities in the neighbourhood in such proportions as the State Government may fix :

Provided further that nothing contained in this sub-section shall be deemed to prevent the State Government from modifying at any time any order which assigns the entire balance of ninety per cent of proceeds of the tax to a local authority, or as the case may be, fixes the proportion, in which such balance should be distributed among local authorities, if, in the opinion of the State Government,

(i) the said order had been passed under any mistake, whether of fact or of law ; or

(ii) the said order had been passed in ignorance of or without duly taking into account any material fact ; or

(iii) any new circumstances have arisen since the order was passed which make it expedient to modify it :

Provided also that no such modification shall be made in respect of any period after the expiry of two years from the end of that period.

Explanation.—In this sub-section "year" shall mean the financial year.

(2) Whenever any modification is made under the second proviso to sub-section (1) in respect of any period, the State Government may recover from any local authority any sum paid to it in excess of what it would have been entitled to in accordance with the order as modified.

18. *Power to make rules.*—(1) The State Government may, subject to the condition of previous publication, make rules by notification, to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) [1][* * * *]

(*b*) the use of tickets covering the admission of more than one person and the calculation of the tax thereon ; and for the payment of the tax on the transfer from one part of a place of entertainment to another, and on payments for seats or other accommodation ;

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1. Clause (a) omitted by Act 14 of 1966.

(*c*) controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount) and for securing proper records of admission by means of barriers or mechanical contrivances.

(*d*) the checking of admission, the keeping of accounts and the furnishing of returns by the proprietors of entertainments [2][* * * *].

[1][(*e*) for appeals and revisions in respect of proceedings under this Act, the period within which such appeals shall be preferred and the fees to be paid in respect of such appeals ;

(*f*) the proper maintenance of accounts and submission of returns ;

(*g*) the time and manner of payment and collection of the tax under this Act ;

(*h*) the duties and powers of officers appointed for enforcing the provisions of this Act ;

(*i*) the issue of passes by the proprietors of entertainments for the admission of officers who have to perform any duty imposed upon them by law ; and

(*j*) any other matter for which there is no provision or no sufficient provision in this Act and for which provision is, in the opinion of the State Government, necessary for giving effect to the purposes of this Act.

(3) In making a rule under sub-section (1) or sub-section (2), the State Government may provide that a breach thereof shall be punishable with fine which may extend to [2][one thousand rupees]

[3][(3-A) A rule under this Act may be made with retrospective effect; and when such rule is made, the reasons for making the rule shall be specified in a statement laid before both Houses of the State Legislature. Subject to any modification made under sub-section (4), every rule made under this Act shall have effect as if enacted in this Act.

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2. Certain words were omitted by Act 14 of 1966.
1. Substituted by Act 14 of 1966.
2. Substituted by Act 14 of 1966.
3. Ins. by Act 14 of 1966.

(4) All rules made under this section shall be laid as soon as may be after they are made before each House of the State Legislature while it is in session for a total priod of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of the said period, either House of the State Legislature makes any modification in the rules or directs that any rule shall not have effect and if the modification or direction is agreed to by the other House, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be.

19. *Repeal and savings.*—(1) The Bombay Entertainments Duty Act, 1923 (Bombay Act I of 1923), as in force in the Bombay Area, the Mysore Amusements Tax Act, 1932 (Mysore Act VIII of 1932), as in force in the Mysore Area except Bellary District, the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), as in force in the Bellary District, the Madras Entertainments Tax Act, 1939 (Madras Act X of 1939), as in force in the Madras Area, the Hyderabad Entertainments Tax Act, 1355 Fasli (Hyderabad Act V of 1355 F.), the Hyderabad Cinema Shows Tax Act, 1952 (Hyderabad Act XXVI of 1952) and section 114 of the Hyderabad District Municipalities Act, 1956 (Hyderabad Act XVIII of 1956), as in force in the Hyderabad Area, the Mysore Cinematograph Shows Tax Act, 1951 (Mysore Act XVI of 1951), as in force in the Mysore Area and the Coorg Entertainments Tax Act, 1953 (Coorg Act VII of 1953) as in force in the Coorg District and any other provision of law, rule or bye-law in force in any area of the State of Mysore imposing a tax on entertainments or amusements whether called a tax on theatres or cinematograph shows or otherwise are hereby repealed:

Provided that such repeal shall not affect—

(*a*) the previous operation of the said enactments, laws, rules or bye-laws or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability (including liability to pay any tax), acquired, accrued or incurred under the said enactments, laws, rules or bye-laws; or

(*c*) any penalty, or punishment incurred in respect of any offence committed against the said enactments, laws, rules or bye-laws; or

(*d*) any investigation, legal proceeding (including proceeding for recovery of any tax) or remedy in respect of any such right, privilege, obligation, liability or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty or punishment may be imposed as if this Act had not been passed.

(2) Notwithstanding anything contained in sub-section (1), for the purpose of giving effect to the proviso to sub-section (1), the State Government may, by notification make such provision as appears to it to be necessary or expedient—

(*a*) for making ommissions from, additions to and adaptations and modifications of the rules, notifications and orders issued under the repealed enactments or laws;

(*b*) for specifying the authority, officer or person who shall be competent to exercise such functions exercisable under any of the repealed enactments or laws or any rules, notifications, or orders issued thereunder as may be mentioned in the said notification.

20. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by notification, make such provisions as appear to it to be necessary or expedient for removing the difficulty.